
NOTICE OF ASSIGNMENT OF CLAIM

AT&T CORP., a New York Corporation, its SUCCESSORS AND ASSIGNS (collectively "ASSIGNOR"), pursuant to a certain AGREEMENT FOR ASSIGNMENT OF BANKRUPTCY CLAIMS, October 8, 1999 (the "AGREEMENT"), has hereby ABSOLUTELY and UNCONDITIONALLY SOLD, TRANSFERRED and ASSIGNED unto REGEN CAPITAL I, INC., its SUCCESSORS and ASSIGNS (collectively "ASSIGNERS") its ADMINISTRATIVE PRIORITY CLAIM (the "CLAIM") in the principal amount of \$6,857.01 against REGENCY CRUISES

administered as Bankruptcy Case Number 9545200NY03 in the united States Bankruptcy court, SOUTHERN DISTRICT OF NY-N or any other court with jurisdiction over such proceedings.

Assignor hereby waives any NOTICE or HEADING REQUIREMENTS IMPOSED F.R.B.P 3001 and stipulates that an ORDER may be entered recognizing the ASSIGNMENT of this claim as an UNCONDITIONAL ASSIGNMENT and ASSIGNEE as the VALID OWNER of the claim.

IN WITNESS WHEREOF, Assignor has duly executed this NOTICE of ASSIGNMENT of CLAIM by its duly authorized representative this 22 DAY OF DECEMBER, 1999.

AT&T CORP.

BY: _____

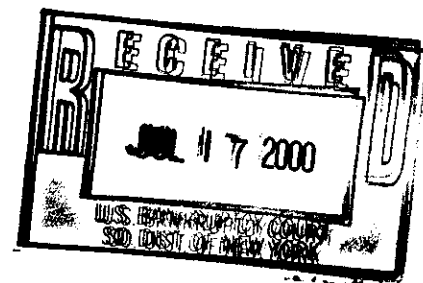
NAME

TITLE Bankruptcy Associate

WITNESS: _____

WITNESS NAME

WITNESS TITLE Bankruptcy Manager



UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NY-N

IN RE

IN PROCEEDINGS FOR
A REORGANIZATION
CHAPTER 11

REGENCY CRUISES

CASE NO. 9545200NY03

DEBTOR.

NOTICE OF TRANSFER OF PRIORITY CLAIM PURSUANT TO F.R.B.P. 3001(E)(2) OR (4)

TO: (TRANSFEROR)

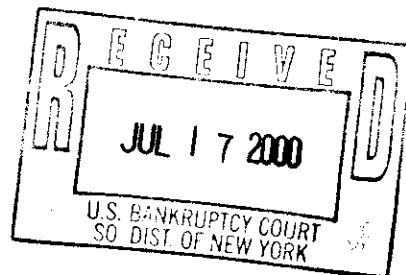
AT&T CORP.
RAM BANKRUPTCY OFFICE
55 CORPORATE DRIVE - ROOM 23C69
BRIDGEWATER, NJ 08807-1265
ATTN: CYNTHIA VOLD

Your ADMINISTRATIVE PRIORITY claim, in the amount of \$6,857.01
has been transferred unless, previously expunged by court order to:

REGEN CAPITAL I, INC.
P.O. BOX 626
PLANETARIUM STATION
NEW YORK, NEW YORK 10024-0540

NO ACTION IS REQUIRED IF YOU DO NOT OBJECT TO THE TRANSFER OF YOUR CLAIM.
HOWEVER, IF YOU OBJECT TO THE TRANSFER OF YOUR CLAIM WITHIN 20 DAYS OF
THE DATE OF THIS NOTICE YOU MUST FILE A WRITTEN OBJECTION TO THE TRANSFER
WITH:

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NY-N
US CUSTOM HSE.
1 BOWLING GREEN
NEW YORK NY 10004-1408



--SEND A COPY OF YOUR OBJECTION TO THE TRANSFEREE.

REFER TO INTERNAL CONTROL NO. _____ IN YOUR OBJECTION.
IF YOU FILE AN OBJECTION, A HEARING WILL BE SCHEDULED.
IF YOUR OBJECTION IS NOT TIMELY FILED, THE TRANSFEREE WILL BE SUBSTITUTED
ON OUR RECORDS AS THE CLAIMANT.

CLERK